

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 311, Page 1

January 1997

**REMINDER OF ORDER OF BUSINESS**

**January**

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- Last date to make pension report and payment for fourth quarter of 1996 by counties participating in Public Employees' Retirement Fund.
- 20 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 21 Last day that township boards meet to consider 1996 Annual Reports of township trustees - third Tuesday after the first Monday (IC 36-6-6-9)
- 27 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)
- 30 File 1996 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)
- 31 Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Last date to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 1996 with Internal Revenue Service.

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**January - (Continued)**

- 31 Last day for the board of county commissioners and county council to meet to organize and elect officers for the year 1997.

**February**

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- 17 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

**March**

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- First day for filing applications for property tax exemptions and deductions (for taxes payable in 1998).
- 3 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)
- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)
- 10 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**OBSOLETE VOLUMES**

All articles from Volumes 264 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 264 and earlier may be deleted from your file.

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**THANKS AND BEST WISHES**

To all of those county officials who will be leaving office December 31, 1996, we wish to express our thanks and appreciation for the kindness and cooperation shown to this board, our supervisors and our field staff. We wish you the very best in your future endeavors.

**WELCOME TO NEW OFFICIALS**

To those officials who will be taking office January 1, 1997, we wish to welcome you. Please feel free to contact this office at any time and we will try to help you in any way we can. The telephone numbers for the State Board of Accounts are as follows:

County Supervisors	(317)232-2512
Front Desk	(317)232-2513

**ENCUMBERED APPROPRIATIONS**

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered may be carried forward. All appropriations not lawfully encumbered by contract or purchase order revert at the close of the year.

**STATEMENT OF WAGES AND COMPENSATION**

We remind county auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

**RATES FOR LEGAL ADVERTISING**

The rates for legal advertising may change effective January 1, 1997. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. It is the newspaper's decision. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience. (Pages 14-20)

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**SOCIAL SECURITY AND MEDICARE WITHHOLDINGS**

The maximum earnings subject to social security tax and medicare tax for 1997 is as follows:

Maximum earnings subject to Social Security	\$65,400
Maximum earnings subject to Medicare	No Limit

FICA tax rates will remain at 1996 levels which are:

Social Security Rate	6.20%
Medicare Rate	1.45%
	-----
Total Withholding Rate	7.65%

The Internal Revenue Service hot-line for questions on withholding is 800-829-1040.

**YEAR END DUTIES - OUTGOING OFFICIALS**

Outgoing county officials should completely post and balance their records before being turned over to their successors on January 1, 1997.

If there are any securities and undeposited cash in the office on December 31, they should be inventoried and/or counted and the new officer should sign a receipt in triplicate to be attested by the outgoing officer. One copy should be mailed to the State Board of Accounts with the outgoing officer and his successors each receiving a copy. Any cash change fund should be returned to the fund from which it was advanced on or before December 31. In the event one of the officers is not available, we suggest a disinterested third party be invited to witness the inventory or cash count and this individual should attest to the receipt.

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the office at December 31 to be signed by the successor and attested to by the outgoing officer. Disposition of copies should be the same as outlined in the preceding paragraph.

As a matter of good business practice, the outgoing officer should prepare and give to the new officer a list of reports that must be filed in January and February of the new year. The outgoing official should offer his assistance in preparing such reports and in reconciling the depository accounts for the end of the year.

Among the reports that may be required to be filed by your unit are Withholding Tax, Social Security, Public Employees' Retirement Fund Contributions, Annual Report, Annual Operational Report of Motor Vehicle Highway Fund, Report of Names, Addresses, Duties, and Compensation of Public Employees, Accounts Payable at December 31, General Fixed Assets at December 31.

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**DEPOSIT OF PUBLIC FUNDS**

The depository law in IC 5-13-6-1 provides that all public funds paid into the treasury of any political subdivision shall be deposited not later than the business day following the receipt of funds on business days of the depository in one or more depositories in the name of the political subdivision. It is extremely important that the provisions of this law be strictly followed.

IC 5-13-14-3 provides in part: "A public officer who knowingly fails to deposit public funds, or knowingly deposits or draws any check against the funds except in the manner prescribed in this article, commits a Class B felony and is liable upon his official bond for any loss or damage which may accrue."

Public funds deposited shall be deposited in the same form in which they were received. All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

**TAX LIABILITY UNDER TWENTY-FIVE DOLLARS (\$25)**

A county council may adopt an ordinance to require a person to pay his property tax liability in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed shows that the person's property tax liability for a year is less than twenty-five dollars (\$25) for the property covered by that statement, the tax liability for that year is due in one (1) installment on May 10 of that year.

A property tax liability of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual liability and the five dollar (\$5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.

**DISABLED VETERAN OR HIS WIDOW - CREDIT AGAINST LICENSE EXCISE TAX**

A disabled veteran or his widow is entitled to a credit against the annual license excise tax pursuant to IC 6-6-5-5, which states:

"A person who owns a vehicle and who is entitled to a property tax deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4 is entitled to a credit against the annual license excise tax as follows: Any remaining deduction from assessed valuation to which the person is entitled, applicable to property taxes payable in the year in which the excise tax imposed by this chapter is due, after allowance of the deduction on real estate and personal property owned by such person, shall reduce the annual excise tax in the amount of \$6.00 on each one hundred dollars

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**DISABLED VETERAN OR HIS WIDOW - CREDIT AGAINST LICENSE EXCISE TAX - (Continued)**

(\$100) or major portion thereof. The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this section and the statement shall be presented to and retained by the bureau to support such credit...."  
(Our Emphasis)

It is important to note from the underscored wording that deductions apply as follows:

1. The veteran's deduction shall be first applied to real estate and personal property of the applicant. Any balance of the deduction remaining may be applied against license excise taxes.
2. The deductions applied to excise taxes shall be for the taxes payable in the same year the property taxes are due and payable. Thus, a disabled veteran or his widow that files his or her application for deduction with the County Auditor against taxable real or personal property for which taxes are due and payable in 1996, may apply any balance remaining of his deduction only against license excise taxes payable in 1996.

**MONTHLY REPORT OF COUNTY TREASURER AND CLERK OF THE CIRCUIT COURT**

Pursuant to the provisions of IC 36-2-10-16 and IC 33-17-2-8, the county treasurer and clerk of the circuit court are each required to file a financial report with the county auditor not later than the sixteenth (16) day and twenty-fifth (25) day, respectfully, of each month. The report is to be prepared in quadruplicate, one copy of which is to be forwarded immediately by the county auditor to the State Board of Accounts.

In connection with these reports, we wish to impress upon you that it is the duty of the county auditor to see that the reports are presented monthly to the board of county commissioners.

**VETERANS BURIAL ALLOWANCE**

We have enclosed a copy of a summary discussion issued by the Department of Veteran Affairs which provides information on the veteran burial allowance authorized by IC 10-5-3-1.

We direct your attention to the top of page two which states only one claim may be made, for either the veteran or the veteran's spouse. (Page 21-22)

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**APPROVED DEPOSITORIES**

A list of approved depositories is included on pages 23 through 31 of this issue. Any questions concerning the approved status of any depository listed or whether or not a new financial institution not listed is eligible should be directed to the Treasurer of State's office at (317)232-6386. Also, the depositories are listed by principal office location and do not include branch locations in other counties. As long as the principal office location has been approved, all branches would be approved as well.

**ATTORNEY'S LIENS**

There has been a recent court decision that greatly effects the procedures the clerk of the circuit court follows in the disbursing of judgment proceeds. A summary of the court decision and the audit position of the State Board of Accounts is as follows:

Hollingsworth and Adler v. Stoops, Madison County Clerk, No. 48A02-9605-CV-252 (Ind. Ct. App. October 8, 1996). Indiana Code 33-1-3-1 provides an attorney may file a lien for fees within 60 days from the time judgment is entered. Trial Rule 67(B) provides any judgment owing may be paid to the clerk of the court where the judgment is rendered, and the clerk shall pay the sum received to the person to whom it is owed. But what does the clerk do if the judgment is paid before a lien is filed and before the sixty days has expired?

The Hollingsworth Dissolution Degree ordered Larry Hollingsworth to pay Margaret Hollingsworth \$1,000. Margaret left Indiana and her attorney filed a timely statutory Attorney's Lien Notice with the court clerk. However, prior to the time of filing the Notice, Larry paid the \$1,000 judgment to the clerk and the clerk sent the money to Margaret in Texas without notifying her attorney. Margaret's attorney sought enforcement of the lien against the court clerk. The trial court found for the clerk, and the Court of Appeals reversed and remanded.

By analogy to a mechanic's lien, the Court of Appeals held an attorney's lien relates back to the time the attorney's services were provided and takes priority over the rights of other creditors, including judgment creditors. "Thus, a clerk holding money in satisfaction of a judgment pursuant to T.R. 67(B) must await the exhaustion of the attorney's sixty day period for filing a lien or secure a release from the attorney of record prior to releasing the money."

The State Board of Accounts would recommend that clerks comply with the decision of the Court of Appeals. We would also encourage the clerk review this with their judge and discuss what the judge wants done with the judgment proceeds.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' FALL CONFERENCE**

Question #1: Do we have to refund money under \$5.00 on the 8% homestead credit?

Answer #1: There is no statutory minimum refund limit in regards to refunds. So, yes, you would need to refund any amount under \$5.00

Question #2: Mobile home assessment date is January 15 for a current year billing. If a mobile home owner sells his mobile home on January 16, the treasurer will not issue a tax clearance needed for the transfer of title permit until auditor calls and gets the assessment and creates an auditor's assessment using the new assessment and the previous years tax rate? How is this handled in other counties?

Answer #2: Page 7-11 of the County Treasurer's Manual addresses this question. IC 6-1.1-7-10 states that a county treasurer shall issue a permit which is required to either move or transfer the title to a mobile home if the taxes due on the mobile home have been paid. If a permit is to be issued after midnight, January 15, the taxes due and payable May 10 and November 10 of that year must be paid along with any taxes payable in preceding years before a permit can be issued.

Question #3: If a taxpayer is entitled to a refund on back taxes (17T) the treasurer is researching all tax accounts on that taxpayer and is requiring the auditor to make check payable to treasurer to pay those delinquencies. Is it possible that two checks be issued one to the taxpayer and one to treasurer?

Answer #3: If a portion of the refund is being applied to delinquent taxes then two check would be issued. One to the treasurer for those delinquencies and one to the taxpayer for the remaining balance.

Question #4: What is the final ruling on who is to get a 1099?

Answer #4: The issuing of 1099's is regulated by the rules of the Internal Revenue Service. Any questions regarding this area should be addressed to them.

Question #5: If the commissioners have not given me an executive session agenda ahead of time, can I refuse to attend meeting?

Answer #5: IC 36-2-9-7 directs the county auditor to perform the duties of clerk of the county commissioners. Failure to receive an agenda would not relieve the auditor of their responsibilities.



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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' FALL CONFERENCE - (Continued)**

Question #6: Will you go over the proper procedures for executive sessions of the Board of County Commissioners and keeping records of these sessions?

Answer #6: A detailed section on executive sessions is included in the new county auditor's manual. All the laws and procedures regarding board meetings may be found in the Open Door Law, IC 5-14-1.5. Executive sessions are limited to those instances mentioned by law. They must have a public notice and the county auditor shall keep minutes of the session.

Question #7: Is it a law that employees are entitled to a break during the day? How many? How long?

Answer #7: This should be addressed with your county attorney with inquiries to the Fair Labor Standards Act and the Department of Labor.

Question #8: Our county takes annual bids on culverts. Whenever the commissioners take proposals for replacing a bridge with a culvert they do not add the cost of the culvert proposal into the cost of the capital project. Our threshold is \$50,000. If the culvert cost \$47,000, installation cost \$12,000, and engineering cost was \$5,000, should this project have been bid?

Answer #8: Yes, under IC 36-1-12. When determining whether a project is above your threshold all costs should be included.

Question #9: A person who bought property at our tax sale has asked if he can assign his purchase to someone else. Can he assign it?

Answer #9: Yes, IC 6-1.1-24-9(1) states, "A certificate of sale is assignable... When a certificate of sale is assigned, the assignee acquires the same rights and obligations that the original purchaser acquired."

Question #10: If we are to pay election day workers on payroll, are they now eligible for unemployment?

Answer #10: We contacted the Office of Workforce Development and they cannot give a blanket answer. Each case would have to be evaluated based upon its circumstances.

Question #11: Our prosecutor wants to transfer funds from his pre-trial and IVD Funds to county general. Can we do this and what is the procedure?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' FALL CONFERENCE - (Continued)**

- Answer #11: No statutory authority exists to permanently transfer funds. IC 36-1-8-4 allows a temporary transfer to be made with repayment being made by the end of the current year.
- Question #12: Our utility company informed us they were going to charge us late penalties if we waited to pay in our normal process. They said they were told the county auditor could pay utility bills without going through the normal claim process. Is this correct and can the utility company charge late penalties?
- Answer #12: Yes, the utility company has the right to charge late penalties. Indiana law also prohibits county checks from being issued until approved by the county commissioners. This agency will not take exception to the county commissioners approving a resolution allowing utility bills to be paid in advance of board approval thus trying to avoid the late penalties.
- Question #13: A "gentleman" in our county has filed a 17T refund form for all taxes paid the past three years. He is also refusing to pay current taxes because he claims the taxes were illegal due to the fair market decision. Can he do this?
- Answer #13: No refund should be made based on these grounds. The fair market value decision is under appeal and the tax court never mentioned that, even if ruled unconstitutional, the taxpayer was entitled to a refund. If current taxes are not paid then the parcel would be subject to tax sale under IC 6-1.1-24.
- Question #14: Our sheriff doesn't want to discipline his deputies according to our county's personnel policy because he says it doesn't apply to them. The policy is for all employees. They say then can't be treated like other employees. Is he right?
- Answer #14: The board of county commissioners should approve a personnel policy for the county. The county commissioners should include in the policy who it applies to. They could have multiple policies if they choose (i.e. Union and No-Union). If there is one policy for all county employees, then the sheriff's department must follow that policy.
- Question #15: Do you advise that a separate bank account be set up to handle the employment taxes which go into effect 7-1-97? Or can we use the current active account and rely on the security of the PIN number?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' FALL CONFERENCE - (Continued)**

Answer #15: This is a decision that has to be made at the county level. This decision should probably include the county auditor, county treasurer, county commissioners, and county council. With this being a new concept we would recommend the separate bank account and see how it goes.

Question #16: Whose responsibility is it to determine which taxing districts is to receive excise tax?

Answer #16: The county auditor, shall from the copies of the registration forms furnished by the bureau, verify and determine the total amount of excise taxes collected for each taxing unit in the county. The bureau shall assist the county auditor in verifying the collections reported by the branches by providing adequate audit information, records and materials to support the proper assessment and collection of excise taxes. (IC 6-6-5-10.4)

Question #17: How long to hold auto refund returned checks? After time expired do we receipt it into county general?

Answer #17: All warrant or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are canceled. (IC 5-11-10.5-2) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn. (IC 5-11-10.5-5)

Question #18: If we pay the judges \$5,000 in 1996, can we opt to pay them less in future years? Once we pay them \$5,000 do we always have to pay them \$5,000?

Answer #18: IC 36-2-5-14 and IC 36-3-6-3 both state the county council may make appropriations not to exceed \$5,000. Based on this we believe you could appropriate any amount from \$0 to \$5,000 annually. Just because you have opted to pay \$5,000 one year doesn't mean you would have to the next year.

Question #19: For a recorder who has been re-elected to a second term, does she need to turn her cash change fund over to the auditor and be issued a check to start the change fund over?

Answer #19: A county official elected to a second term would not have turn in their cash change fund. This would only occur when they were leaving office.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' FALL CONFERENCE - (Continued)**

Question #20: Do county councils have to meet on a certain date in September.

Answer #20: After 1-1-97, county councils must meet no later than September 20.

Question #21: If county acquired property through the tax sale procedure. It is "Improvement on Land Only" and is an old unliveable cabin. If someone wants to tear it down or remove it, does the county have to take bids on it? Value of the property is about \$300.

Answer #21: You should look at IC 36-1-11-5 in regards to the sale of real property valued at less than \$5,000. It is quite lengthy and does require the county to perform certain duties. Also, make sure the county attorney reviews this statute.

Question #22: Is the county auditor required by law to sit on the drainage board?

Answer #22: No, IC 36-9-27-5, which shows the composition of the Drainage Board, does not show the auditor as a member.

Question #23: Is the auditor required by law to be the recording secretary of the drainage board?

Answer #23: No, IC 36-9-27-7 states that at the organizational meeting each January, the board shall elect a secretary, who need not be a member of the board.

Question #24: What is the statutory makeup of the drainage board?

Answer #24: IC 36-9-27-5, except in Marion County, the drainage board consists of either 1) the county executive (commissioners) or 2) three or five persons at least one of whom must be a member of the executive appointed by the executive. If option 2 is used appointees must be resident freeholders of the county who are knowledgeable in drainage matters. In Marion County, the board of public works comprises the drainage board.

Question #25: If a solid waste management district, which is funded solely by tipping fees, not by a tax rate, becomes inoperable and is dissolved, how are the fixed assets and fiscal assets distributed if the district is a multi-county district?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' FALL CONFERENCE - (Continued)**

Answer #25: Every county must either be a single district or a part of a joint district. If this district dissolves, each county in the district would have to form their own or join another joint district. The assets would need to be distributed in a way that would be agreeable to all parties.

Question #26: If a male veteran dies, up to \$100 may be allowed for his burial. If the widow does not remarry, is another \$100 authorized for burial expense upon her death? Also, if a veteran's wife dies first, does he get the \$100? When he dies, does his family get an additional \$100?

Answer #26: See article in this edition of this bulletin for details on veterans burial allowance. In summary, only one allowance is allowed to whoever is the survivor.

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### RATES for LEGAL ADVERTISING

Effective January 1, 1997

The following rates, effective January 1, 1997, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.222	0.334	0.445	0.556
6	0.204	0.306	0.408	0.510
6.5	0.188	0.282	0.376	0.470
7	0.175	0.262	0.349	0.437
7.5	0.163	0.245	0.326	0.408
8	0.153	0.229	0.306	0.382
9	0.136	0.204	0.272	0.340
10	0.122	0.183	0.245	0.306
12	0.102	0.153	0.204	0.255
Rate / Square	3.64	5.46	7.28	9.10

7.4 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.235	0.353	0.470	0.588
6	0.215	0.323	0.431	0.539
6.5	0.199	0.298	0.398	0.497
7	0.185	0.277	0.369	0.462
7.5	0.172	0.259	0.345	0.431
8	0.162	0.242	0.323	0.404
9	0.144	0.215	0.287	0.359
10	0.129	0.194	0.259	0.323
12	0.108	0.162	0.215	0.269
Rate / Square	3.64	5.46	7.28	9.10

7.83 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.249	0.373	0.497	0.622
6	0.228	0.342	0.456	0.570
6.5	0.210	0.316	0.421	0.526
7	0.195	0.293	0.391	0.489
7.5	0.182	0.274	0.365	0.456
8	0.171	0.257	0.342	0.428
9	0.152	0.228	0.304	0.380
10	0.137	0.205	0.274	0.342
12	0.114	0.171	0.228	0.285
Rate / Square	3.64	5.46	7.28	9.10

8 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.254	0.381	0.508	0.635
6	0.233	0.349	0.466	0.582
6.5	0.215	0.323	0.430	0.538
7	0.200	0.300	0.399	0.499
7.5	0.186	0.280	0.373	0.466
8	0.175	0.262	0.349	0.437
9	0.155	0.233	0.311	0.388
10	0.140	0.210	0.280	0.349
12	0.116	0.175	0.233	0.291
Rate / Square	3.64	5.46	7.28	9.10

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### 8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.260	0.391	0.521	0.651
6	0.239	0.358	0.478	0.597
6.5	0.220	0.331	0.441	0.551
7	0.205	0.307	0.409	0.512
7.5	0.191	0.287	0.382	0.478
8	0.179	0.269	0.358	0.448
9	0.159	0.239	0.318	0.398
10	0.143	0.215	0.287	0.358
12	0.119	0.179	0.239	0.298
Rate / Square	3.64	5.46	7.28	9.10

### 8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.264	0.396	0.527	0.659
6	0.242	0.363	0.483	0.604
6.5	0.223	0.335	0.446	0.558
7	0.207	0.311	0.414	0.518
7.5	0.193	0.290	0.387	0.483
8	0.181	0.272	0.363	0.453
9	0.161	0.242	0.322	0.403
10	0.145	0.218	0.290	0.363
12	0.121	0.181	0.242	0.302
Rate / Square	3.64	5.46	7.28	9.10

### 8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.267	0.400	0.534	0.667
6	0.245	0.367	0.489	0.612
6.5	0.226	0.339	0.452	0.564
7	0.210	0.314	0.419	0.524
7.5	0.196	0.294	0.391	0.489
8	0.183	0.275	0.367	0.459
9	0.163	0.245	0.326	0.408
10	0.147	0.220	0.294	0.367
12	0.122	0.183	0.245	0.306
Rate / Square	3.64	5.46	7.28	9.10

### 8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.270	0.405	0.540	0.675
6	0.248	0.371	0.495	0.619
6.5	0.228	0.343	0.457	0.571
7	0.212	0.318	0.424	0.530
7.5	0.198	0.297	0.396	0.495
8	0.186	0.278	0.371	0.464
9	0.165	0.248	0.330	0.413
10	0.149	0.223	0.297	0.371
12	0.124	0.186	0.248	0.309
Rate / Square	3.64	5.46	7.28	9.10

### 8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.273	0.410	0.546	0.683
6	0.250	0.376	0.501	0.626
6.5	0.231	0.347	0.462	0.578
7	0.215	0.322	0.429	0.537
7.5	0.200	0.301	0.401	0.501
8	0.188	0.282	0.376	0.470
9	0.167	0.250	0.334	0.417
10	0.150	0.225	0.301	0.376
12	0.125	0.188	0.250	0.313
Rate / Square	3.64	5.46	7.28	9.10

### 8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.278	0.417	0.556	0.695
6	0.255	0.382	0.510	0.637
6.5	0.235	0.353	0.470	0.588
7	0.218	0.328	0.437	0.546
7.5	0.204	0.306	0.408	0.510
8	0.191	0.287	0.382	0.478
9	0.170	0.255	0.340	0.425
10	0.153	0.229	0.306	0.382
12	0.127	0.191	0.255	0.319
Rate / Square	3.64	5.46	7.28	9.10

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### 8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.280	0.419	0.559	0.699
6	0.256	0.384	0.513	0.641
6.5	0.237	0.355	0.473	0.591
7	0.220	0.329	0.439	0.549
7.5	0.205	0.308	0.410	0.513
8	0.192	0.288	0.384	0.480
9	0.171	0.256	0.342	0.427
10	0.154	0.231	0.308	0.384
12	0.128	0.192	0.256	0.320
Rate / Square	3.64	5.46	7.28	9.10

### 8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.283	0.424	0.565	0.707
6	0.259	0.389	0.518	0.648
6.5	0.239	0.359	0.478	0.598
7	0.222	0.333	0.444	0.555
7.5	0.207	0.311	0.415	0.518
8	0.194	0.292	0.389	0.486
9	0.173	0.259	0.346	0.432
10	0.156	0.233	0.311	0.389
12	0.130	0.194	0.259	0.324
Rate / Square	3.64	5.46	7.28	9.10

### 9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.286	0.429	0.572	0.715
6	0.262	0.393	0.524	0.655
6.5	0.242	0.363	0.484	0.605
7	0.225	0.337	0.449	0.562
7.5	0.210	0.314	0.419	0.524
8	0.197	0.295	0.393	0.491
9	0.175	0.262	0.349	0.437
10	0.157	0.236	0.314	0.393
12	0.131	0.197	0.262	0.328
Rate / Square	3.64	5.46	7.28	9.10

### 9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.295	0.443	0.591	0.739
6	0.271	0.406	0.542	0.677
6.5	0.250	0.375	0.500	0.625
7	0.232	0.348	0.464	0.580
7.5	0.217	0.325	0.433	0.542
8	0.203	0.305	0.406	0.508
9	0.181	0.271	0.361	0.451
10	0.162	0.244	0.325	0.406
12	0.135	0.203	0.271	0.339
Rate / Square	3.64	5.46	7.28	9.10

### 9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.302	0.453	0.604	0.754
6	0.277	0.415	0.553	0.692
6.5	0.255	0.383	0.511	0.638
7	0.237	0.356	0.474	0.593
7.5	0.221	0.332	0.443	0.553
8	0.207	0.311	0.415	0.519
9	0.184	0.277	0.369	0.461
10	0.166	0.249	0.332	0.415
12	0.138	0.207	0.277	0.346
Rate / Square	3.64	5.46	7.28	9.10

### 9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.305	0.457	0.610	0.762
6	0.280	0.419	0.559	0.699
6.5	0.258	0.387	0.516	0.645
7	0.240	0.359	0.479	0.599
7.5	0.224	0.335	0.447	0.559
8	0.210	0.314	0.419	0.524
9	0.186	0.280	0.373	0.466
10	0.168	0.252	0.335	0.419
12	0.140	0.210	0.280	0.349
Rate / Square	3.64	5.46	7.28	9.10



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### 9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.314	0.472	0.629	0.786
6	0.288	0.432	0.577	0.721
6.5	0.266	0.399	0.532	0.665
7	0.247	0.371	0.494	0.618
7.5	0.231	0.346	0.461	0.577
8	0.216	0.324	0.432	0.541
9	0.192	0.288	0.384	0.480
10	0.173	0.259	0.346	0.432
12	0.144	0.216	0.288	0.360
Rate / Square	3.64	5.46	7.28	9.10

### 10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.318	0.477	0.635	0.794
6	0.291	0.437	0.582	0.728
6.5	0.269	0.403	0.538	0.672
7	0.250	0.374	0.499	0.624
7.5	0.233	0.349	0.466	0.582
8	0.218	0.328	0.437	0.546
9	0.194	0.291	0.388	0.485
10	0.175	0.262	0.349	0.437
12	0.146	0.218	0.291	0.364
Rate / Square	3.64	5.46	7.28	9.10

### 10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.334	0.500	0.667	0.834
6	0.306	0.459	0.612	0.764
6.5	0.282	0.423	0.564	0.706
7	0.262	0.393	0.524	0.655
7.5	0.245	0.367	0.489	0.612
8	0.229	0.344	0.459	0.573
9	0.204	0.306	0.408	0.510
10	0.183	0.275	0.367	0.459
12	0.153	0.229	0.306	0.382
Rate / Square	3.64	5.46	7.28	9.10

### 11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.349	0.524	0.699	0.874
6	0.320	0.480	0.641	0.801
6.5	0.296	0.444	0.591	0.739
7	0.275	0.412	0.549	0.686
7.5	0.256	0.384	0.513	0.641
8	0.240	0.360	0.480	0.601
9	0.214	0.320	0.427	0.534
10	0.192	0.288	0.384	0.480
12	0.160	0.240	0.320	0.400
Rate / Square	3.64	5.46	7.28	9.10

### 11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.357	0.536	0.715	0.893
6	0.328	0.491	0.655	0.819
6.5	0.302	0.454	0.605	0.756
7	0.281	0.421	0.562	0.702
7.5	0.262	0.393	0.524	0.655
8	0.246	0.369	0.491	0.614
9	0.218	0.328	0.437	0.546
10	0.197	0.295	0.393	0.491
12	0.164	0.246	0.328	0.410
Rate / Square	3.64	5.46	7.28	9.10

### 11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.365	0.548	0.731	0.913
6	0.335	0.502	0.670	0.837
6.5	0.309	0.464	0.618	0.773
7	0.287	0.431	0.574	0.718
7.5	0.268	0.402	0.536	0.670
8	0.251	0.377	0.502	0.628
9	0.223	0.335	0.447	0.558
10	0.201	0.301	0.402	0.502
12	0.167	0.251	0.335	0.419
Rate / Square	3.64	5.46	7.28	9.10

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### 12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.381	0.572	0.762	0.953
6	0.349	0.524	0.699	0.874
6.5	0.323	0.484	0.645	0.806
7	0.300	0.449	0.599	0.749
7.5	0.280	0.419	0.559	0.699
8	0.262	0.393	0.524	0.655
9	0.233	0.349	0.466	0.582
10	0.210	0.314	0.419	0.524
12	0.175	0.262	0.349	0.437
Rate / Square	3.64	5.46	7.28	9.10

### 12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.388	0.581	0.775	0.969
6	0.355	0.533	0.711	0.888
6.5	0.328	0.492	0.656	0.820
7	0.305	0.457	0.609	0.761
7.5	0.284	0.426	0.568	0.711
8	0.266	0.400	0.533	0.666
9	0.237	0.355	0.474	0.592
10	0.213	0.320	0.426	0.533
12	0.178	0.266	0.355	0.444
Rate / Square	3.64	5.46	7.28	9.10

### 12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.394	0.591	0.788	0.985
6	0.361	0.542	0.722	0.903
6.5	0.333	0.500	0.667	0.833
7	0.310	0.464	0.619	0.774
7.5	0.289	0.433	0.578	0.722
8	0.271	0.406	0.542	0.677
9	0.241	0.361	0.481	0.602
10	0.217	0.325	0.433	0.542
12	0.181	0.271	0.361	0.451
Rate / Square	3.64	5.46	7.28	9.10

### 12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.394	0.591	0.788	0.986
6	0.361	0.542	0.723	0.903
6.5	0.334	0.500	0.667	0.834
7	0.310	0.465	0.620	0.774
7.5	0.289	0.434	0.578	0.723
8	0.271	0.407	0.542	0.678
9	0.241	0.361	0.482	0.602
10	0.217	0.325	0.434	0.542
12	0.181	0.271	0.361	0.452
Rate / Square	3.64	5.46	7.28	9.10

### 12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.397	0.596	0.794	0.993
6	0.364	0.546	0.728	0.910
6.5	0.336	0.504	0.672	0.840
7	0.312	0.468	0.624	0.780
7.5	0.291	0.437	0.582	0.728
8	0.273	0.410	0.546	0.683
9	0.243	0.364	0.485	0.607
10	0.218	0.328	0.437	0.546
12	0.182	0.273	0.364	0.455
Rate / Square	3.64	5.46	7.28	9.10

### 13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.413	0.619	0.826	1.032
6	0.379	0.568	0.757	0.946
6.5	0.349	0.524	0.699	0.874
7	0.324	0.487	0.649	0.811
7.5	0.303	0.454	0.606	0.757
8	0.284	0.426	0.568	0.710
9	0.252	0.379	0.505	0.631
10	0.227	0.341	0.454	0.568
12	0.189	0.284	0.379	0.473
Rate / Square	3.64	5.46	7.28	9.10

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### 13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.429	0.643	0.858	1.072
6	0.393	0.590	0.786	0.983
6.5	0.363	0.544	0.726	0.907
7	0.337	0.505	0.674	0.842
7.5	0.314	0.472	0.629	0.786
8	0.295	0.442	0.590	0.737
9	0.262	0.393	0.524	0.655
10	0.236	0.354	0.472	0.590
12	0.197	0.295	0.393	0.491
Rate / Square	3.64	5.46	7.28	9.10

### 14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.445	0.667	0.889	1.112
6	0.408	0.612	0.815	1.019
6.5	0.376	0.564	0.753	0.941
7	0.349	0.524	0.699	0.874
7.5	0.326	0.489	0.652	0.815
8	0.306	0.459	0.612	0.764
9	0.272	0.408	0.544	0.679
10	0.245	0.367	0.489	0.612
12	0.204	0.306	0.408	0.510
Rate / Square	3.64	5.46	7.28	9.10

### 14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.461	0.691	0.921	1.152
6	0.422	0.633	0.844	1.056
6.5	0.390	0.585	0.780	0.974
7	0.362	0.543	0.724	0.905
7.5	0.338	0.507	0.676	0.844
8	0.317	0.475	0.633	0.792
9	0.281	0.422	0.563	0.704
10	0.253	0.380	0.507	0.633
12	0.211	0.317	0.422	0.528
Rate / Square	3.64	5.46	7.28	9.10

### 15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.477	0.715	0.953	1.191
6	0.437	0.655	0.874	1.092
6.5	0.403	0.605	0.806	1.008
7	0.374	0.562	0.749	0.936
7.5	0.349	0.524	0.699	0.874
8	0.328	0.491	0.655	0.819
9	0.291	0.437	0.582	0.728
10	0.262	0.393	0.524	0.655
12	0.218	0.328	0.437	0.546
Rate / Square	3.64	5.46	7.28	9.10

### 16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.524	0.786	1.048	1.310
6	0.480	0.721	0.961	1.201
6.5	0.444	0.665	0.887	1.109
7	0.412	0.618	0.824	1.030
7.5	0.384	0.577	0.769	0.961
8	0.360	0.541	0.721	0.901
9	0.320	0.480	0.641	0.801
10	0.288	0.432	0.577	0.721
12	0.240	0.360	0.480	0.601
Rate / Square	3.64	5.46	7.28	9.10

### 17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.540	0.810	1.080	1.350
6	0.495	0.743	0.990	1.238
6.5	0.457	0.685	0.914	1.142
7	0.424	0.636	0.849	1.061
7.5	0.396	0.594	0.792	0.990
8	0.371	0.557	0.743	0.928
9	0.330	0.495	0.660	0.825
10	0.297	0.446	0.594	0.743
12	0.248	0.371	0.495	0.619
Rate / Square	3.64	5.46	7.28	9.10

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18 Em Column					20 Em Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
5.5	0.572	0.858	1.144	1.430	5.5	0.635	0.953	1.271	1.588
6	0.524	0.786	1.048	1.310	6	0.582	0.874	1.165	1.456
6.5	0.484	0.726	0.968	1.210	6.5	0.538	0.806	1.075	1.344
7	0.449	0.674	0.899	1.123	7	0.499	0.749	0.998	1.248
7.5	0.419	0.629	0.839	1.048	7.5	0.466	0.699	0.932	1.165
8	0.393	0.590	0.786	0.983	8	0.437	0.655	0.874	1.092
9	0.349	0.524	0.699	0.874	9	0.388	0.582	0.777	0.971
10	0.314	0.472	0.629	0.786	10	0.349	0.524	0.699	0.874
12	0.262	0.393	0.524	0.655	12	0.291	0.437	0.582	0.728
Rate / Square	3.64	5.46	7.28	9.10	Rate / Square	3.64	5.46	7.28	9.10

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## SUMMARY DISCUSSION OF INDIANA CODE x0-5-3-1 VETERANS BURIAL ALLOWANCE

The information below is provided for the guidance of County Service Officers, County Auditors, County Attorney@, and County Commissioners in the application of IC 10-S-3-1, the Veterans Burial Allowance.

The statute was enacted in 1915 and was intended primarily for veterans of the Civil War whose families needed financial assistance with proper burial. There have been eight changes to the statute, starting in 1917 and most recently in 1979. Those changes often reflected the concerns of the time as well as increased the original sums of \$50 and \$8. There have been ten Opinions of the Attorney General concerning the statute, dating back to 1936 and through to 1967. In reading the Opinions, one is cautioned to note the changes to the statute in that what may have been granted in one period was eliminated later (or vice versa).

While these Opinions have the force of law, the Opinion in 1948, and reiterated in the Opinion in 1961, states that "the Acts of 1947 is an Act with a humane and benevolent purpose, and as such, should be liberally construed." 1948/p. 93 and 1961/p.75. The intent was to give County Commissioners some leeway in determining individual cases but in today's climate of government accountability this cannot be taken to mean license to ignore the intent of the law as it reads today.

**WHO QUALIFIES FOR BURIAL:** Any person, male or female, who has served as a member of the U.S. armed forces and had received an honorable discharge, and was a resident of Indiana, OR the wife/widow or husband/widower of a member of the armed forces and a resident of Indiana. If an individual dies while on active duty, he/she is not eligible for the burial allowance. (1945 Op.Atty.Gen. p. 56)

**PROOF OF SERVICE:** (1) For those who have completed their entire military obligation, the proper document is the Certificate of Discharge. (2) A DD 214 is 'the proper document for those individuals who have completed a portion of their military obligation and are fulfilling their remaining obligation as members of the reserves or National Guard. A statement authenticating their membership in the reserve component or National Guard must be included with the DD 214. The Attorney General, while not addressing the issue directly, does grant equal eligibility status to discharges "under honorable conditions." (1961 Op.Atty.Gen. 68)

**NUMBER OF CLAIMS ALLOWED:** One claim may be made, for either the veteran OR the veteran's spouse. The benefit was intended to assist the survivor so, for example, if the spouse dies first, the veteran receives the benefit. Paying the claim again, AS in thie case for the veteran, benefits neither the veteran nor the spouse. (1943 Op.Atty.Gen. p. 734; 1949 Op.Atty.Gen No. 66)

**COUNTY RESPONSIBLE FOR THE \$100:** The county responsible for the \$100 burial allowance is determined by where the decedent maintained his/her permanent residence. (1952 Op.Atty.Gen. No. 9)

NOTE: "Permanent residence" in this context means "domicile." As the event causing a determination of domicile is death, and whereas neither "resident" nor "domicile" is defined in IC 10-5-3-1, the most appropriate statutory reference is IC 6-4.1-1-11 (Death Taxes: "Resident decedent" defined') and the related case law. Numerous cases on domicile at death are available but two are particularly applicable: (from West's Notes of Decisions) *Brandel v. Kugler*, 1951, 101 N.E.2d 661, 122 Ind.App. 104 "Where testator had lived in certain county many years and kept a bed and other personal property in the old homestead in that county and testator made declaration that he considered such county to be his permanent home and intended to return thereto as soon as he was able, testator was an inhabitant of that county and his will was properly probated therein, notwithstanding fact that testator died in a convalescent home in another county." Also, *Matter of Estate of Brown*, 587 N.E.2d 686 Veteran decedent became a patient in the veteran hospital in Grant County in 1981 and never became well enough to leave the hospital and eventually died in 1989. Decedent had real estate and bank accounts in Elkhart County and guardianship had been established for him in Elkhart County. Domicile of decedent was Elkhart County for the purpose of determining proper venue for probate of decedent's will.

County Service Officers should assist the County Auditor in determining domicile by contacting the Circuit Court (or other Court with probate jurisdiction) in the county where the decedent is having his/her estate administered or probated. Once the Probate Court determines the proper venue for the decedent, that county will also be responsible for the \$100 burial allowance-

**COUNTY RESPONSIBLE FOR THE \$30:** Once the county of domicile for the decedent is determined, that board of commissioners authorizes the auditor to pay the \$100 burial allowance. IC 10-5-3-1 states that once the \$100 is allowed "the board of commissioners shall make a further allowance of thirty dollars (\$30.00) for the setting of such marker" [marker provided by the federal government]. The intent is that the county of domicile will pay both the burial allowance and for the setting of a federal headstone/marker, regardless of where in Indiana the decedent is buried.

*Kan Hall*  
[Redacted]  
Deputy Director

June 4, 1996

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**APPROVED DEPOSITORES**

January 22, 1996

PRINCIPAL OFFICE LOCATION

TRESURER OF STATE  
232-6386

ADAMS	First Bank of Berne Decatur Bank and Trust Company Bank of Geneva	Berne Decatur Geneva
ALLEN	Fort Wayne National Bank Home Loan Bank Norwest Bank, Indiana, N.A. Standard Federal Bank Grabill Bank	Fort Wayne Fort Wayne Fort Wayne Fort Wayne Grabill
BARTHOLOMEW	Columbus Bank and Trust Irwin Union Bank and Trust Company	Columbus Columbus
BENTON	The Farmers & Merchants Bank Fowler State Bank State Bank of Oxford	Boswell Fowler Oxford
BLACKFORD	Citizens First State Bank City Savings Bank Pacesetter Bank of Hartford City Pacesetter Bank of Montpelier	Hartford City Hartford City Hartford City Montpelier
BOONE	Indiana Community Bank, SB The Home National Bank of Thorntown	Lebanon Thorntown
BROWN	No eligible institutions	
CARROL	Bright National Bank	Flora
CASS	Salin Bank & Trust Company Security Federal Savings Bank Logansport Savings Bank, FSB Community State Bank	Logansport Logansport Logansport Royal Center
CLARK	First Federal S & L Assoc. of Clark Co. The New Washington State Bank	Clarksville New Washington
CLAY	First State Bank Riddell National Bank	Brazil Brazil
CLINTON	Farmers Bank Citizens Savings Bank of Frankfort	Frankfort Frankfort
CRAWFORD	English State Bank	English

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DAVIESS	First National Bank First Federal Savings & Loan Assoc. Home Building Savings Bank, FSB Peoples National Bank & Trust Company The State Bank of Washington United Southwest Bank	Odon Washington Washington Washington Washington Washington
DEARBORN	Peoples Federal Savings Bank American State Bank Dearborn Savings Association, FA Perpetual Federal Savings & Loan Progressive Federal Savings Bank The Merchants Bank & Trust Co.	Aurora Lawrenceburg Lawrenceburg Lawrenceburg Lawrenceburg West Harrison
DECATUR	First Federal Savings and Loan Assoc. Union Bank and Trust of Indiana	Greensburg Greensburg
DEKALB	DeKalb County Farm Bureau Coop CU Peoples Federal Savings Bank, Auburn The Auburn State Bank The Knisely National Bank The Garrett State Bank	Auburn Auburn Auburn Butler Garrett
DELAWARE	American National Bank and Trust Co. First Merchants Bank, N.A. Mutual Federal Savings Bank	Muncie Muncie Muncie
DUBOIS	The Holland National Bank First Bank of Huntingburg Citizens Bank of Jasper DuBois County Bank The German American Bank	Holland Huntingburg Jasper Jasper Jasper
ELKHART	NBD Bank First State Bank of Middlebury	Elkhart Middlebury
FAYETTE	Union Savings and Loan Association	Connersville
FLOYD	Community Savings Bank, FSB National City Bank, Southern IN PNC Bank, Indiana Regional Federal Savings Bank Bank One, Southern IN, N.A.	New Albany New Albany New Albany New Albany New Albany



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FOUNTAIN	The Central National Bank & Trust Co. Bank of Western Indiana The Fountain Trust Company The Veedersburg State Bank	Attica Covington Covington Veedersburg
FRANKLIN	The Bath State Bank The Franklin County National Bank People's Trust Company	Bath Brookville Brookville
FULTON	Farmers and Merchants Bank of Rochester First Federal Savings Bank	Rochester Rochester
GIBSON	The Francisco State Bank The Farmers & Merchants Bank Gibson County Bank	Francisco Fort Branch Princeton
GRANT	Citizens Exchange Bank The Fairmount State Bank Bank One, Marion, Indiana, N.A. Fidelity Federal Savings Bank First Federal Savings Bank Star Financial Bank, Marion Grant County State Bank The Farmers State Bank	Fairmount Fairmount Marion Marion Marion Marion Swayzee Sweester
GREENE	Bloomfield State Bank Farmers and Mechanics Federal S&L Assn. Citizens National Bank Peoples Trust Company	Bloomfield Bloomfield Linton Linton
HAMILTON	MetroBank Community Bank The Huntington Natl Bank of Indiana	Indianapolis Noblesville Noblesville
HANCOCK	Greenfield Banking Company	Greenfield
HARRISON	First Federal Bank, F.S.B. Peoples Trust Bank Company The Farmers State Bank Harrison County Bank	Corydon Corydon Lanesville Palmyra
HENDRICKS	Hendricks County Bank and Trust Co. State Bank of Lizton North Salem State Bank Lincoln Federal Savings Bank	Brownsburg Lizton North Salem Plainfield

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HENRY	First United Bank Ameriana Savings Bank, FSB Star Financial Bank, New Castle Citizens State Bank of New Castle	Middletown New Castle New Castle New Castle
HOWARD	First National Bank Central National Bank of Howard County	Kokomo Kokomo
HUNTINGTON	The Bippus State Bank First Federal Savings Bank First National Bank of Huntington State Bank of Markle	Bippus Huntington Huntington Markle
JACKSON	The Peoples State Bank State Bank of Medora Home Federal Savings Bank Jackson County Bank	Brownstown Medora Seymour Seymour
JASPER	DeMotte State Bank Bank One, Rensselaer, N.A.	DeMotte Rensselaer
JAY	First National Bank of Portland	Portland
JEFFERSON	DuPont State Bank Citizens National Bank Madison First Federal S & L Assoc. The Madison Bank & Trust Company	Dupoont Madison Madison Madison
JENNINGS	Union Bank & Trust Company	North Vernon
JOHNSON	First Community Bank & Trust Blue River Federal Savings Bank Mutual Building & Loan Assn. Citizens Bank of Central IN	Bargersville Edinburgh Franklin Greenwood
KNOX	American National Bank First Federal Bank , A FSB Security Bank & Trust Company United Federal Savings Bank	Vincennes Vincennes Vincennes Vincennes
KOSCIUSKO	Farmers State Bank First National Bank of Warsaw Lake City Bank	Mentone Warsaw Warsaw
LAGRANGE	Farmers State Bank	LaGrange

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LAKE	Calumet National Bank Citizens Federal Savings and Loan Lake Federal Savings & Loan Mercantile National Bank of IN Sand Ridge Bank HFS Bank FSB Bank One, Merrillville, N.A. First Federal Savings Bank of IN American Savings, FSB Peoples Bank, FSB Security Federal Bank, FSB American Trust and Savings Bank Centier Bank Liberty Savings Assn., F.A.	Hammond Hammond Hammond Hammond Highland Hobard Merriville Merrillville Munster Munster St. John Whiting Whiting Whiting
LAPORTE	The LaPorte Savings Bank Community Bank, FSB First Citizen Bank, NA Michigan City Savings & Loan	LaPorte Michigan City Michigan City Michigan City
LAWRENCE	The Bank of Mitchell Bedford Federal Savings Bank The Stone City Bank of Bedford First National Bank of Mitchell	Mitchell Bedford Bedford Mitchell
MADISON	Anderson Community Bank Pendleton Banking Company	Anderson Pendleton
MARION	Bank One, Indianapolis, N.A. Capital Plus Credit Union Fifth-Third Bank of Central Indiana First Indiana Bank, FSB First of America Bank NBD Bank, NA, Indianapolis Landmark Savings Bank, FSB Peoples Bank & Trust Company National City Bank Star Financial Bank The National Bank of Indianapolis Union Federal Savings Bank of Indpls.	Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis Indianapolis
MARSHALL	The First State Bank	Bourbon
MARTIN	The Union Bank	Loogootee

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MIAMI	First Farmers National Bank American Trust Federal Savings	Converse Peru
MONROE	Bank One, Bloomington, N.A. Monroe County Bank Workingmens Federal Savings Bank The Peoples State Bank	Bloomington Bloomington Bloomington Ellettsville
MONTGOMERY	Bank One, Crawfordsville, N.A. Montgomery Savings Association, FA Heritage Bank & Trust Company Linden State Bank Farmers State Bank	Crawfordsville Crawfordsville Darlington Linden New Ross
MORGAN	Home Bank, SB Citizens Bank First State Bank	Martinsville Mooresville Morgantown
NEWTON	Community State Bank Goodland State Bank Kentland Bank Kentland Federal Savings & Loan Assoc.	Brook Goodland Kentland Kentland
NOBLE	Community State Bank The Campbell & Fetter Bank Farmers & Merchants Bank	Avilla Kendalville LaOtto
OHIO	No eligible institutions	
ORANGE	Springs Valley Bank & Trust Company The Bank of Orleans Orange County Bank	French Lick Orelans Paoli
OWEN	Owen County State Bank Owen Federal Savings Bank	Spencer Spencer
PARKE	The Parke State Bank The Rockville National Bank	Rockville Rockville
PERRY	Citizens National Bank Corp. First State Bank, Southwest IN Tell City National Bank	Tell City Tell City Tell City
PIKE	Community Trust Bank The Citizens State Bank of Petersburg Pike County Bank	Otwell Petersburg Petersburg

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PORTER	First State Bank First National Bank Indiana Federal Bank for Savings	Porter Valparasio Valparasio
POSEY	The Cynthiana State Bank People's Bank & Trust Company	Cynthiana Mt. Vernon
PULASKI	Peoples State Bank The First National Bank	Francesville Monterey
PUTNAM	First National Bank First United Savings Bank First Citizens Bank & Trust Tri-County Bank & Trust Co.	Cloverdale Greencastle Greencastle Roachdale
RANDOLPH	Farmers State Bank Greensfork Township State Bank The Saratoga State Bank Union Trust Bank Peoples Loan & Trust Bank The Randolph County Bank	Losantville Lynn Saratoga Union City Winchester Winchester
RIPLEY	The Friendship State Bank The Napoleon State Bank The Ripley County Bank Peoples Bank & Trust Company	Friendship Napolion Osgood Sunman
RUSH	No eligible institutions	
ST. JOSEPH	Mishawaka Federal Savings 1st Source Bank Key Bank Teachers Credit Union Valley American Bank & Trust Co.	Mishawaka South Bend South Bend South Bend South Bend
SCOTT	Austin State Bank Scottsburg Building and Loan Assoc. The Scott County State Bank	Austin Scottsburg Scottsburg
SHELBY	Shelby County Savings Bank, FSB	Shelbyville
SPENCER	Lincolnland Bank Spencer County Bank	Dale Santa Claus
STARKE	No eligible institutions	

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STEUBEN	First Federal Savings Bank The First National Bank of Fremont	Angola Fremont
SULLIVAN	First Bank and Trust First Farmers State Bank	Sullivan Sullivan
SWITZERLAND	Vevay Deposit Bank	Vevay
TIPPECANOE	Bank One, Lafayette, N.A. Lafayette Bank and Trust Company Lafayette Savings Bank, FSB	Lafayette Lafayette Lafayette
TIPTON	No eligible institutions	
UNION	Farmers State Bank Union County National Bank	Liberty Liberty
VANDERBURGH	United Fidelity Bank, FSB First Federal Savings Bank Old National Bank Permanent Federal Savings Bank The Citizens National Bank The National City Bank	Evansville Evansville Evansville Evansville Evansville Evansville
VERMILLION	Clinton State Bank The First National Bank of Dana First Citizen State Bank	Clinton Dana Newport
VIGO	Citizens Bank of Western IN Indiana State Bank of Terre Haute Merchants National Bank of Terre Haute Terre Haute First National Bank Terre Haute Savings Bank	Terre Haute Terre Haute Terre Haute Terre Haute Terre Haute
WABASH	Indiana Lawrence Bank First Federal Savings Bank of Wabash Frances Slocum Bank and Trust Company Wabash Co. Farm Bureau Credit Union	North Manchester Wabash Wabash Wabash
WARREN	No eligible institutions	
WARRICK	Boonville Federal Savings Bank Peoples Trust & Savings Bank The Elberfield State Bank Lynnville National Bank	Boonville Boonville Elberfield Lynnville
WASHINGTON	Mid-Southern Savings Bank	Salem

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WAYNE	Wayne Bank and Trust Company Bank One, Richmond, N.A. First Bank Richmond, S.B. Harrington Bank, FSB Star Bank, N.A., Eastern Indiana West End Federal Savings Bank	Cambridge City Richmond Richmond Richmond Richmond Richmond
WELLS	Old First National Bank Ossian State Bank	Bluffton Ossian
WHITE	The Farmers State Bank State Bank of Burnettsville Bank of Wolcott	Brookston Burnettsville Wolcott
WHITLEY	Churubusco State Bank Star Financial Bank, Columbia City	Churubusco Columbia City